

CONSTABLE/JUSTICE OF THE PEACE OF THE 6th WARD
JEFFERSON Parish

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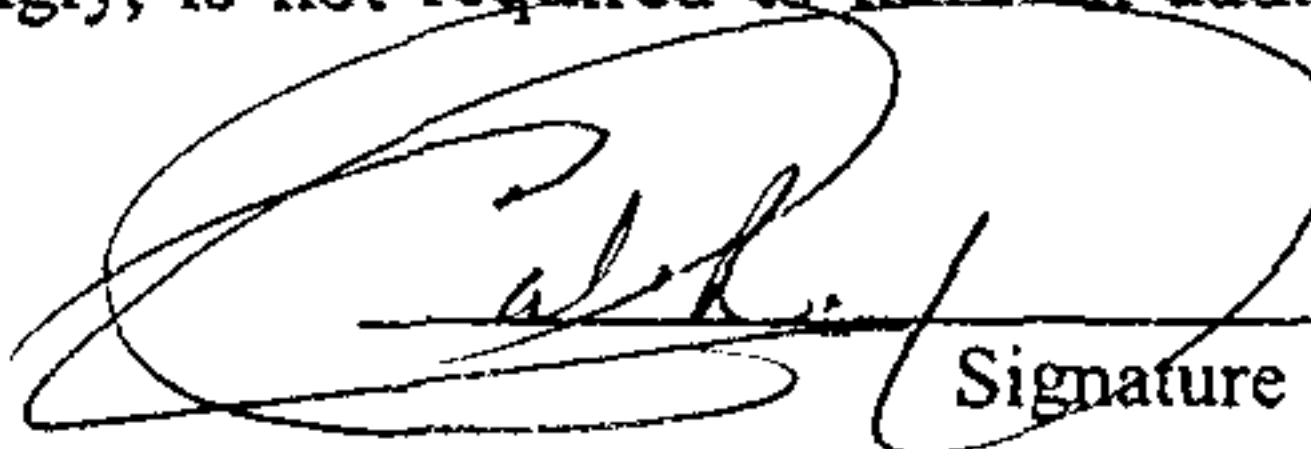
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**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS**

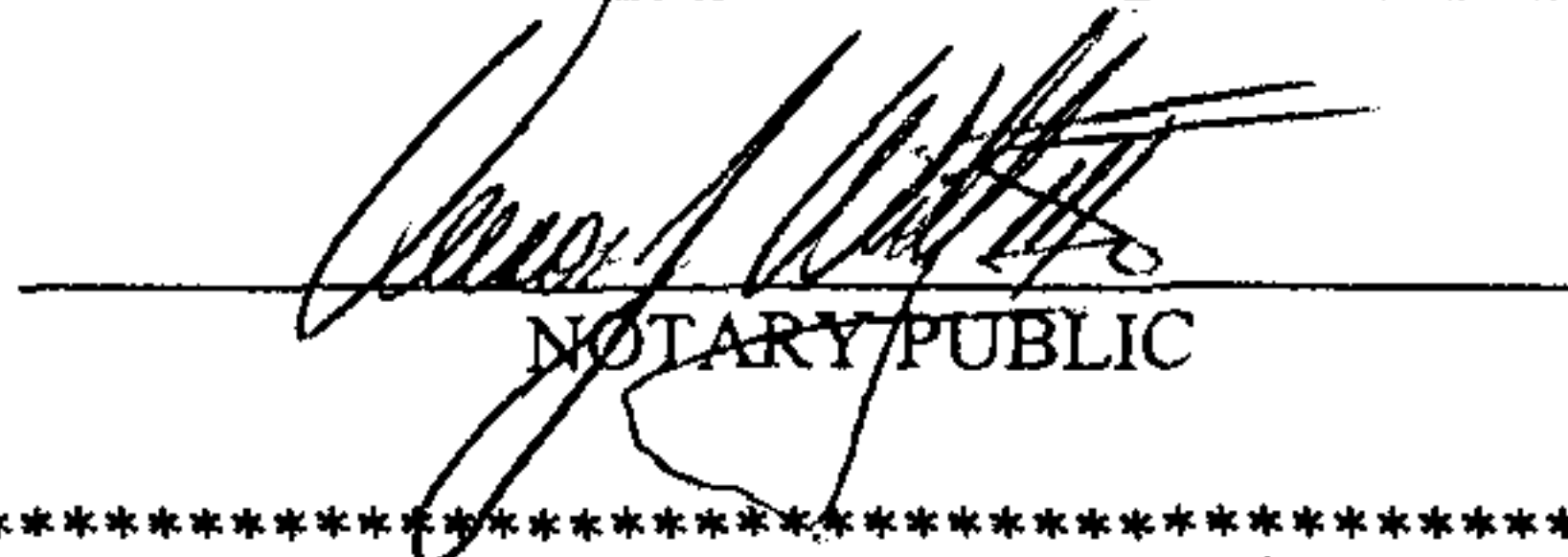
The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Office of Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(I)(1)(c)(i).

Personally came and appeared before the undersigned authority, CHARLIE R. KERNER, (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Constable/Justice of the Peace of Ward 6, JEFFERSON Parish, as of DECEMBER 31, 2000, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, CHARLIE R. KERNER, (name), who, duly sworn, deposes and says that the Constable/Justice of the Peace of Ward 6, JEFFERSON Parish, received \$50,000 or less in revenues and other sources for the fiscal year ending DECEMBER 31, 2000, and accordingly, is not required to have an audit for the previously mentioned fiscal year end.


Signature

Sworn to and subscribed before me this 26th day of MARCH, 2001.


NOTARY PUBLIC

Officer

Address

Telephone No.

GERMAN F. WILKINSON
ROOM 806 J.P. Courthouse
GREYHOUND, LA. 70053
364-2760

CERTIFY:

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4-4-01

**JUSTICE OF THE PEACE OF THE 6TH WARD
d/b/a CHARLIE R. KERNER, 3RD JUSTICE OF THE PEACE
JEFFERSON PARISH, LOUISIANA**

ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2000

JUSTICE OF THE PEACE OF THE 6TH WARD
d/b/a CHARLIE R. KERNER, 3RD JUSTICE OF THE PEACE
JEFFERSON PARISH, LOUISIANA

BALANCE SHEET
DECEMBER 31, 2000

ASSETS	
Cash	\$ -
TOTAL ASSETS	\$ <u>-</u>
LIABILITIES AND FUND EQUITY	
Liabilities	\$ -
Fund Equity	-
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>-</u>

JUSTICE OF THE PEACE OF THE 6TH WARD
d/b/a CHARLIE R. KERNER, 3RD JUSTICE OF THE PEACE
JEFFERSON PARISH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2000

REVENUES

Service Charges, Fees & Commissions	
Wedding fees	\$ 3,650
Notary fees	2,309
Eviction cases	150
Civil cases	160
	<u>6,269</u>
Intergovernmental	
Reimbursed salaries - Jefferson Parish	15,912
State supplemental pay	900
	<u>16,812</u>
TOTAL REVENUES	<u>23,081</u>

EXPENDITURES

Direct Salaries	
Salaries	10,153
State supplemental pay	900
Federal income taxes	1,762
State taxes	383
Pension plan contributions	1,591
Health insurance	1,915
Life insurance	108
	<u>16,812</u>
General Operating Expenditures	
Law books	150
Office supplies	100
Mileage and travel costs	4,940
	<u>5,190</u>
Other	
Fees remitted to Constable	155
Fees remitted to Charlie Kerner	924
	<u>1,079</u>
TOTAL EXPENDITURES	<u>23,081</u>

EXCESS (DEFICIT) -

FUND BALANCE - BEGINNING OF YEAR -

FUND BALANCE - END OF YEAR \$ -

**JUSTICE OF THE PEACE OF THE 6TH WARD
d/b/a CHARLIE R. KERNER, 3RD JUSTICE OF THE PEACE
JEFFERSON PARISH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended December 31, 2000

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Description of Activities

Under LRS 13:2586, the Justice of the Peace provides judicial services in certain civil and criminal cases in the Parish of Jefferson. He also issues eviction notices on land or lease cases and is empowered to preside over wedding ceremonies. The Justice of the Peace is elected by the citizens of Ward 6 for a six year term.

2. Basis of Accounting

The financial activities of the Justice of the Peace are reported on the cash basis of accounting. There are no accruals of revenues or expenditures. Revenue is recorded when received and expenditures are recorded when paid.

3. Service Charges, Fees & Commissions

As the Justice of the Peace, certain fees and commissions are charged for providing such services as notary work, presiding over wedding ceremonies, executing eviction notices and hearing certain criminal or civil cases. These fees are recognized as revenue and are then remitted to the proper party (typically, Justice of the Peace Charlie R. Kerner or the local Constable).

4. Intergovernmental Revenues

The Parish of Jefferson pays a salary directly to the Justice of the Peace. This amount is recorded as a revenue and an expenditure. In addition, the State of Louisiana provides \$75 per month in supplemental pay.

5. Pension Plan

As an employee on the Parish of Jefferson's payroll, the Justice of the Peace participates in the Jefferson Parish Employee's Retirement System (JPRS) and the Parochial Employee's Retirement System (PERS). The amounts contributed to these plans by the employee are recorded as an expenditure.